PUBLIC PROSECUTOR

v.

ROKIAH SUHAILI

HIGH COURT, BRUNEI
DENYS ROBERTS CJ
[CRIMINAL TRIAL NO. 6 OF 1990]
26 SEPTEMBER 1990

CRIMINAL PROCEDURE: *Charges under s. 408 of the Penal Code [Brunei] - Allegation of criminal breach of trust in relation to school fees - Whether teacher clerk or servant entrusted with money - Whether there was conversion - Entries in school account book not supported by proper receipts - Unissued receipts found in desk of accused - Signed admission by accused - Denial by accused - Sentencing.*

The accused, a senior teacher, was charged under s. 408 of the Penal Code [Brunei]. It was alleged that she collected large sums of money by way of school fees and converted these fees for her own purposes. At the trial evidence was led as to discrepancies in the accounts, falsification of receipts and written admissions by the accused to the principal of the school. The Court had to decide as to whether these written admissions were made as a result of any pressure, promise, inducement or threat by the principal of the school, being the person having authority over the accused.

Held:

[1] As the accused had not forwarded to the school the amount collected as fees there was dishonest misappropriation as she had converted these fees to her own purposes.

[2] The Court had no reason to suspect that the statements made by the accused whether verbal or in writing were inaccurate.

[3] The two charges brought against the accused had been properly proven by the prosecution.

[Accused convicted.]

Legislation referred to
Penal Code [Brunei], s. 408

For the public prosecutor - Ahmad Basuni (AG's Chambers)
For the accused - in person.

[**Editor's Note:** The accused was sentenced to imprisonment on each charge, sentences to run concurrently.]

JUDGMENT

Denys Roberts CJ:

The defendant, Rokiah bte Suhaili, also known as Rose Ting, faces two charges under s. 408 of the Penal Code.

In both it is alleged that as a senior teacher at the Nuse Laila Puteri School in Berakas, she collected large sums of money by way of school fees and committed a criminal breach of trust in relation to them.

These amounted to $81,740 in 1987 and $44,750 between 1 January and 30 September 1988. She pleaded not guilty to both charges and maintained her innocence of them.

The offences were not discovered until 1988, when the branch at Berakas was visited by Puan Sharifah bte Syed Ibrahim, who is the principal of the main school in Bandar Seri Begawan and has been for 15 years, as the result of what her accountant had found.

A branch of the school was opened in 1980 at Berakas and the defendant, a teacher there, was engaged in about 1985 on terms which are set out in a letter of appointment subsequently signed by her in February 1987.

This letter appointed her as a teacher in charge of that branch school, with various duties set out in the letter. Among these is the task of collecting school fees and remitting them promptly.

I am satisfied that the defendant was a clerk or servant, entrusted with the school fees which were paid to her for attendance at that school, and were to be transmitted by her to the head office at Bandar Seri Begawan. The prosecution, on whom lies the burden of proof throughout, must prove that the defendant committed a criminal breach of trust by converting or dishonestly using part of those fees for her own purposes.

In 1988, the principal of the main school appointed an accountant who checked the accounts at the head office, which had not been done before. She found that many of the payments, which had been entered in the head office book, had no receipt to support them.

The book showing the fees paid to any branch of the school was kept in the head office. A similar book was kept in each branch school, showing the fees which had been received there in relation to each pupil in that branch.

Those who were responsible at each branch for maintaining the books, also had access to the branch's book that was kept at the head office. They came into the head office about once a week and made entries in the head office book, by copying from the branch office book into the head office book.

Payments of fees received at one of the branch schools could be passed to the main school in one of three ways. Firstly, by collection of the fees by the principal herself, who visited each branch school from time to time. Secondly, by the branch handing the money to the principal about once a week when the branch teacher went to make entries in the main book kept at headquarters. Thirdly, by the branch school handing sums of money to a driver employed by the school for delivery to the head office.

We heard evidence from the accountant who had examined the books of the school. She can only say that many of the entries which were made in the Berakas School book and in the office book were not supported by any proper receipts. The amount of the deficiency which she found was that which is alleged in the charges, namely $81,740 for 1987 and $44,750 from January to September 1988.

She cannot herself say, and she did not purport to do so, how much money the school had actually received but only that there were unsupported entries. It is however clear, and I find this as a fact, that the amount of money collected by the Berakas branch, and entered in the branch and head office books, did not agree with the receipts which were forwarded by it to head office, in support of the money that went there.

If there had been any discrepancy, between the money received at head office and the receipts tendered by the branch, the head office would have noticed this and enquired of the branch as to what had happened.

The principal visited the Berakas branch on 29 August 1988. While the defendant was upstairs, the principal opened a drawer and found in it three book of receipts which had not been issued by the school and were later handed to the police and a bundle of pink receipts.

There are three copies in a receipt book, a pink copy which is normally sent to the head office with the money, a green copy which is handed to the parent who pays the fee and a white copy which is left in the receipt book.

The principal left with the books and returned to her office, where the defendant tried to get in touch with her. Later in the evening, the defendant tried again, and said to the principal on the phone, "I am very sorry, I have used the money, I will settle with you".

The principal told her to come and see her on the following day, that is to say on 30 August. This the defendant did and on that date wrote out an admission in the following terms:

(i) I, Madam Rokiah bte Suhaili, would like to accept that I took the school fees of the Berakas branch without the knowledge of the principal amounting to $73,683 (Seventy Three Thousand, Six Hundred and Eighty-three Brunei Dollars).

(ii) I admit that I have printed five booklets under the name Nusa Laila Puteri School and have used four out of five booklets to some parents who paid school fees for their children in 1987 and 1988.

(iii) I with this regard, I promise to settle all my accountabilities for the Nusa Laila Puteri School as soon as possible.

I affixed my signature as an acceptance for my fault.

(Rokiah Bte Suhaili @ Rose Ting I/C No. 046504)

The principal had told her that she and the accountant had done a preliminary check on the amount unsupported by receipts and reached the total of $73,783, which was why this figure appeared in the letter of admission which the defendant signed on 30 August. It was only at the later stage, after the detailed study of the accounts, that it had become clear to the professional accountant who examined the books that the missing amount is that which is alleged in the charges.

On 31 August, the defendant signed a type written sheet, prepared by the principal, admitting that she had asked a certain printing company to print 10 booklets of school receipts of various series which she listed. In that letter she promised to return the booklets but did not disclose the name of the printer.

On the same day, she wrote a further statement in Malay in which she admits that she misappropriated school money totalling $73,683, that she failed to settle school fees for her two children, that she had cheated the school by stamping receipt books without permission and that she received school fees from the pupils' parents by using false receipts. In her evidence, given unsworn from the dock, and in her final speech, the defendant asserted that these statements were not really hers and that she had merely written down what she was told to do. It may be that she was told what to write but, I have no reason to suppose that any of the statements which she made, whether the verbal admission on the telephone or the admissions in writing subsequently, were basically inaccurate, though some corrections

should be made to them in the light of later evidence. Nor do I regard them as made because of any pressure, promise, inducement or threat by the principal of the school, though she was at the time a person in authority over the defendant.

I have no doubt that she made the admissions solely because she felt a degree of remorse for what she had done.

The principal of the school managed to find the Asia Printing Company as the one where the false receipt books were obtained by the defendant.

According to a representative of the printer, the defendant had ordered approximately 30 books of receipts which were handed to her, on four separate occasions, for which in each instance she was given a receipt identified by the witness. She had no doubt that it was the defendant who came to order the receipt books and paid for them each time.

A number of parents gave evidence to the effect that they had handed money to the defendant and received receipts from her, which were produced. Each was a false receipt, not from a book issued by the school, and the fees which they represented did not reach the head office. Although both branch and head office books state that these fees had been paid, none of them was supported by a genuine receipt.

In 1990 a civil action was brought against the defendant by the school, claiming $126,490. This was subsequently settled and the Court ordered the defendant to pay this sum to the school, on 3 April 1990. While this action was being discussed, the defendant signed, on 26 March 1990, in the presence of her Counsel, an admission that she took $126,490 from the school in 1987 and 1988. In it she also instructed her lawyer to consent to judgment in the civil suit (405/88) for that sum and for interest at 6% per annum from judgment and costs. This the lawyer duly did.

The defendant says that once again she did not sign this of her free will and that she was given no chance to object. This, I am afraid, I do not believe. Had she not admitted that she owed this money to the school, no Counsel would have advised her to admit the claim against her.

I have no doubt therefore, that the two charges brought against the defendant have been properly proved by the prosecution. The defendant was trusted with the collection of the school fees on behalf of the school and did not forward to the school the amount which was alleged in the charges.

I am satisfied that this was dishonest misappropriation and that the defendant converted these fees to her own purposes and convict the defendant of both charges.

Also found at [1991] 1 CLJ 193

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